

## Index of all Articles which have appeared in the Quarterly and Special Bulletins

	BULLETIN
A Message from the President.....ARTHUR H. CARTER	*October, 1930
Cooperation with Bankers (Report of the Committee of The Robert Mor- ris Associates) .....	"
Frauds and Defalcations (From the Viewpoint of the Surety Company).GEORGE L. NAUGHT	"
Detection of Frauds and Defalcations (From the Viewpoint of the Ac- countant) .....	NORMAN J. LENHART "
The Accountant's Liability for Fail- ure to Discover Fraud.....JOHN R. WILDMAN	"
State Tax Legislation.....ISIDOR SACK	"
A Service to Members Through Tech- nical Committees .....	WALTER A. STAUB "
International Gold Problem.....JOHN T. MADDEN	*January, 1931
Next Season's Merchandise.....HARVEY E. WHITNEY	"
Security Losses and the Income Tax Law .....	WALTER A. M. COOPER "
How May the Auditor Verify Ac- counts Receivable Sufficiently to In- clude in a Balance Sheet without Qualification? .....	A. S. FEDDE "
What Constitutes the Reasonable Duty of an Auditor with Respect to the Asset, Real Estate? .....	WALTER A. STAUB "
What is the Proper Treatment in the Accounts of Depreciation on Assets Capitalized Above or Below Cost?.WILLIAM H. BELL	"
Consolidated Accounts .....	MAURICE E. PELOUBET "
Cooperation with Bankers (Ques- tions by Members of the Robert Morris Associates and Answers by Accountants) .....	"
The Changing World Picture.....STEPHEN I. MILLER	*April, 1931
Accounting and the Stock Exchange.J. M. B. HOXSEY	"
Rule of Thumb Depreciation Rates..MAX ROLNIK	"
Some Aspects of the Training of Junior Accountants .....	PAUL E. BACAS "
Recommendations for Revision of New York State Tax Laws.....	"

## Index of all Articles which have appeared in the Quarterly and Special Bulletins

	BULLETIN
A Message from the President.....ARTHUR H. CARTER	*October, 1930
Cooperation with Bankers (Report of the Committee of The Robert Mor- ris Associates) .....	"
Frauds and Defalcations (From the Viewpoint of the Surety Company).GEORGE L. NAUGHT	"
Detection of Frauds and Defalcations (From the Viewpoint of the Ac- countant) .....	NORMAN J. LENHART "
The Accountant's Liability for Fail- ure to Discover Fraud.....JOHN R. WILDMAN	"
State Tax Legislation.....ISIDOR SACK	"
A Service to Members Through Tech- nical Committees .....	WALTER A. STAUB "
International Gold Problem.....JOHN T. MADDEN	*January, 1931
Next Season's Merchandise.....HARVEY E. WHITNEY	"
Security Losses and the Income Tax Law .....	WALTER A. M. COOPER "
How May the Auditor Verify Ac- counts Receivable Sufficiently to In- clude in a Balance Sheet without Qualification? .....	A. S. FEDDE "
What Constitutes the Reasonable Duty of an Auditor with Respect to the Asset, Real Estate? .....	WALTER A. STAUB "
What is the Proper Treatment in the Accounts of Depreciation on Assets Capitalized Above or Below Cost?.WILLIAM H. BELL	"
Consolidated Accounts .....	MAURICE E. PELOUBET "
Cooperation with Bankers (Ques- tions by Members of the Robert Morris Associates and Answers by Accountants) .....	"
The Changing World Picture.....STEPHEN I. MILLER	*April, 1931
Accounting and the Stock Exchange.J. M. B. HOXSEY	"
Rule of Thumb Depreciation Rates..MAX ROLNIK	"
Some Aspects of the Training of Junior Accountants .....	PAUL E. BACAS "
Recommendations for Revision of New York State Tax Laws.....	"

	BULLETIN
The Increasing Burden of Overhead Expenses .....	*April, 1931
Some Problems Affecting the Profession of Accountancy in England....	*July, 1931
THOMAS KEENS	
The New Bankruptcy Rules in the Southern District of New York....	"
KENNETH McEWEN	
Business Life Insurance Trusts.....	"
C. ALISON SCULLY	
Super-Standardization .....	"
HENRY M. BRUNDAGE	
Cooperation with Bankers (Report of the Committee of the Robert Morris Associates) .....	"
Value of Accounting Machinery to Accountants .....	*October, 1931
CHARLES J. MAXCY	
Taking the Mystery Out of the Book-keeping Machine .....	"
FREDERICK DITTMAR LEHN	
Punched Card Accounting.....	"
S. CARLTON KINGSTON	
The Importance of Machine Calculating .....	"
HENRY C. LANG	
The Slide Rule .....	"
LEWIS GLUICK	
The Swanpan .....	"
W. O. LEE	
The International Situation.....	*January, 1932
International Debtors and Creditors .....	"
GEORGE P. AULD and	
Forces that Transcend Economics..	"
GEOFFREY PARSONS	
With Introduction by.....	"
ARTHUR H. CARTER	
Phases of Taxation under New York State Laws .....	April, 1932
Bad Debts and Worthless Securities..	"
ROY H. PALMER	
The Minimum Provision of One Mill on Capital Stock Under Article 9A of the New York State Franchise Tax Law .....	"
HAROLD E. BISCHOFF	
General Sales Tax Legislation.....	"
MARVIN D. WATERS	
Dividends Under the New York State Tax Laws .....	"
JOSEPH GETZ	
A Review of Part One — Report of New York State Commission for Revision of Tax Laws.....	"
ISIDOR SACK	
Phases of Taxation under Federal Statutes .....	
The Treatment of Foreign Exchange Transactions on Federal Income Tax Returns .....	"
WALTER A. M. COOPER	
Should Each Year's Tax Return Stand by Itself? .....	"
MAX ROLNIK	
Carrying Charges as Capital Expenditures .....	"
NATHANIEL B. BERGMAN	

	BULLETIN
The Real Estate Bond Problem.....FRANCIS K. STEVENS	*July, 1932
Present Day Problems in Real Estate Finance .....MAX FINK	"
The Valuation of Real Estate on the Balance Sheet .....LEONARD LEVINE	"
Some Real Estate Accounting Problems .....ERNEST WILLVONSEDER	"
The Balance Sheet of Building and Real Estate Companies.....GEORGE W. PERPER	"
Foreword .....CHARLES J. MAXCY	*October, 1932
Errors—Their Prevention and Detection .....S. CARLTON KINGSTON and LEWIS GLUICK	"
Function of Professional Accountants in Planning and Installing Machine Methods .....J. ANDREW CRAFTS	"
Auditing of Punched Card Records..WILLIAM R. DONALDSON	"
Auditing of Records Kept by Cashier Type Machines .....JACOB BENNETT	"
Cooperation Between Certified Public Accountants and Bookkeeping Machine Manufacturers .....JUSTIN JACOBS	"
The Disposition in the Accounts of Abnormal Losses .....	January, 1933
A Discussion by .....WALTER A. STAUB and WILLIAM H. BELL	"
With an Introduction by.....A. S. FEDDE	"
Some Aspects of the Canadian Banking System .....ANDREW STEWART	April, 1933
Is Specialization in the Practice of Accountancy a Desirable Development? .....MORRIS C. TROPER	"
Gold and Inflation .....JOHN T. MADDEN	*July, 1933
Meaning of a C.P.A. Certification on a Bank Customer's Statement.....PHILIP S. SUFFERN	"
Machine Accounting for Real Estate Management Organizations .....J. ANDREW CRAFTS	*October, 1933
Accounting Equipment for Insurance Companies .....S. CARLTON KINGSTON	"
Photographic Accounting Machinery.JUSTIN JACOBS	"
Some Observations on the Use of Accounting Machinery .....LEWIS GLUICK	"
Joint Session of Credit Executives and Certified Public Accountants.....	*January, 1934
The New York Certified Public Accountant Syllabus .....NORMAN E. WEBSTER	*April, 1934

Ethics in Relation to the practice of Accountancy .....	MYRON A. FINKE	BULLETIN *April, 1934
Legal Relationship of an Accountant to an Investor .....	H. THEODORE SORG	*July, 1934
Investment Banking Phases of the Federal Securities Act and the Se- curities Exchange Act .....	HUGH KNOWLTON	"
The Value of Independent Audits and What the Banker Expects of the Accountant .....	CLEVELAND V. CHILDS	"

### Special Bulletins

Technical Monograph No. 1 Accountants' Reports. A report of the Technical Committee on Accountants' Reports of The New York State Society of Certified Public Accountants .....		*January, 1927
Relations Between Accountants and Bankers. (Discus- sion with Committee of The Robert Morris Asso- ciates at a meeting of The New York State Society under the direction of the Society's Committee on Cooperation with Bankers and Other Credit Grantors.)		*November 16, 1931
Some Data relating to Audits by Independent Public Accountants of the Financial Statements in the 1931 published Annual Reports of Corporations with stocks listed on the New York Stock Exchange.....		*October 1, 1932
Tentative Classification of Accountancy Services.....		*January 12, 1933
Addresses and Discussion Relating to the Federal Securities Act and Ac- counting Requirements Under the National Industrial Recovery Act..	DR. JAMES M. LANDIS MALCOLM MUIR	*October 30, 1933

\* Surplus on hand.